

OCCUPATION TAX ON SALE OF PISTOLS.

H. B. No. 514.]

CHAPTER 267.

An Act imposing an occupation tax on certain persons engaging in the business of selling and otherwise disposing of pistols, as herein defined; providing for the obtaining of license by such persons; authorizing counties and municipalities to impose a tax; providing for the keeping of records; prescribing conditions incident to the sale of pistols under named conditions and providing the Act shall not affect the law relating to the carrying of pistols; prescribing offenses and fixing punishments; repealing Article 7068; making exceptions, and declaring an emergency.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. That hereafter there shall be collected from every person, firm or corporation engaging in the business of bartering, leasing, selling, exchanging, or otherwise dealing in pistols for profit, whether by wholesale or retail, an annual occupation tax of ten dollars (\$10), to be paid on or before January 1st of each year, and to be paid before continuing said business, within thirty (30) days from the effective date hereof. Before so engaging in said business, each such dealer shall obtain a license therefor, to be issued by the county tax collector of each county in which the applicant has a place of business, and for each separate place of business. The Comptroller of Public Accounts shall furnish said forms to the tax collectors.

SEC. 2. The commissioners court of the several counties, as well as municipalities, shall also have the power to levy and collect such a tax, equal to one-half of the amount herein levied.

SEC. 3. Each such dealer shall keep a permanent record of all such pistols bartered, leased, or otherwise disposed of, as above. Such record shall show the number of the pistol, name of the manufacturer, date of transaction, salesman, purchaser, and their addresses, which said record shall at all times be accessible to the Comptroller, prosecuting attorney, grand jury, and Attorney General, and a copy of this record shall be mailed to and filed for record with the State Adjutant General's Department. This filing to be made each three (3) months.

"Pistols," as used herein, shall include every kind of pistol, revolver, automatic, semi-automatic, magazine pistol, and every other such short firearm intended or designed to be aimed or fired from one hand.

SEC. 4. If any person shall knowingly sell, rent, or lease any pistol to a minor, or any other person under the heat of passion, he shall be guilty of a misdemeanor, or, if any person violates any of the provisions hereof, he shall be guilty of a misdemeanor, and upon conviction, punished by a fine of not less than ten dollars (\$10) nor more than two hundred dollars (\$200), provided that no person may purchase a pistol unless said purchaser has secured from a justice of the peace, county judge, or district judge, in the county of his or her residence a certifi-

cate of good character. Said certificate to be kept with the permanent record of the dealer. No person may purchase a pistol who has served a sentence for a felony.

Nothing in this bill shall affect the law against carrying pistols.

SEC. 5. That Article 7068 of the Revised Civil Statutes of 1925 be and the same is in all things repealed.

SEC. 6. Provided, however, that no such person shall be required to have a license or pay the tax where such person is engaged exclusively in selling pistols to the militia of the United States or other agencies of the Federal government authorized by law to purchase the same.

SEC. 7. The fact that there is no adequate tax on dealers in pistols, and that pistols are being sold by dealers to persons in the heat of passion, which should be prohibited, create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each House be suspended and that this act shall take effect and be in force from and after its passage, and said rule is hereby suspended, and it is so enacted.

Approved May 28, 1931.

Effective May 28, 1931.

[NOTE: H. B. No. 514 passed the House by a vote of 105 yeas, 0 nays; passed the Senate by a vote of 30 yeas, 0 nays.]

PROHIBITING MOLESTATION OF DEAD BODIES.

H. B. No. 993.]

CHAPTER 268.

An Act to amend Article 529 of the Penal Code, and declaring an emergency.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. That Article 529 of the Penal Code of Texas, revision of 1925, be, and the same is, hereby amended so as to hereafter read as follows:

"Art. 529. (511) (367) (345). Interference with Dead Bodies.—If any person not authorized by law or by a relative for the purpose of reinterment, shall disinter, disturb, remove, dissect, in whole or in part, or carry away, any human body or the remains thereof, or remove any jewels, apparel or anything therefrom, or shall conceal said body, knowing it to be so illegally disinterred, he shall be confined in the penitentiary for not more than twenty-five (25) years, or be confined in jail for not more than twelve (12) months, or fined not more than five hundred dollars (\$500), or be punished by both such fine and imprisonment in jail."